

**Policy Applicable to Companies of the
WEPA Group
for the Reporting and Complaints Procedure pursuant to
Section 8 German Supply Chain Due Diligence Act (LkSG) and
the Whistle-blower Protection Act (HinSchG)**

Contents

1. Objective of the Policy	2
2. Scope	2
3. Protection of confidentiality and protection from disadvantages	3
4. Central reporting body of the WEPA Group	3
5. Stages of the complaints procedure	3
5.1. Submission of Disclosures	3
5.1.1. Disclosures under the German Supply Chain Due Diligence Act	4
5.1.2. Disclosures under the Whistle-blower Protection Act.....	4
5.2. Handling of the Disclosures.....	5
5.3. Completion of the complaints procedure	5

1. Objective of the Policy

The WEPA Group considers it essential that laws, internal policies and codes of conduct are complied with and all obligations in the field of human rights and environmental protections are satisfied without exception. The key to company success is rooted in rectitude, ethics and personal responsibility, with the objective of avoiding all risks that could damage the integrity of the WEPA Group companies and their employees as well the WEPA Group's business partners and customers. Being mindful of potentially relevant misconduct is the basis for achieving this objective. This Policy applies to the submission and handling of all tip-offs and complaints (hereinafter referred to as "Disclosures") in the WEPA Group.

The processes set down in this Policy guarantee that the WEPA Group can take prompt action in the event of any legal and compliance breaches by implementing relevant preventative measures and can rectify any breaches that have already occurred. The complaints procedure does not involve the handling of any customer concerns and complaints relating to products and services. Such matters should be addressed to the appropriate teams within the WEPA Group.

2. Scope

The process described here is used both for Disclosures in respect of any breaches of duty concerning human rights and environmental protections, including suspicions thereof as defined by section 2(2) and (3) German Supply Chain Due Diligence Act (LkSG), as well as for Disclosures in accordance with the German Whistle-blower Protection Act (HinSchG).

The reporting and complaints procedure enables individuals who are potentially affected to report risks and breaches of duty concerning human rights or environmental protections connected to commercial activity in their own line of business within the WEPA Group companies or a WEPA Group supplier.

The process provides the capability to report breaches of any other statutory provisions or internal company regulations.

The capability to submit Disclosures extends to the employees of the WEPA Group as well as any other natural persons or legal entities who may be potentially affected (hereinafter referred to as "Whistle-blowers").

This Policy shall take effect from 31 December 2023 onwards. It shall be published on the WEPA Group website.

3. Protection of confidentiality and protection from disadvantages

The confidentiality of communication is guaranteed throughout the entire complaints procedure. Only the Whistle-blower and the competent reporting body can read the Disclosure. The operator of the reporting system cannot read the content of a Disclosure. IP addresses are not logged. The system used by the reporting body guarantees end-to-end encryption, two-factor authentication and hosting in an ISO 27001-certified data centre in Germany. The seamless confidentiality of the identity of the Whistle-blower is guaranteed. Effective protection against disadvantages or punishment on the grounds of a Disclosure is ensured.

4. Central reporting body of the WEPA Group

The WEPA Group has established a central reporting body for all companies of the Group. An external, independent, certified compliance service provider has been appointed to set up and monitor the system for the reporting body.

The competent reporting body of the WEPA Group is responsible for recording the incoming Disclosures. Internally, the reporting system is managed by qualified and properly trained employees in accordance with statutory requirements. These act independently and autonomously in accordance with the applicable data-protection provisions.

5. Stages of the complaints procedure

All Disclosures relating to breaches of duty concerning human rights or environmental protections, or suspicions of such, as well as all Disclosures relating to breaches of other statutory or internal company regulations are made via the reporting system.

5.1. Submission of Disclosures

The reporting system is freely accessible to all Whistle-blowers via a corresponding link on the company websites of the companies of the WEPA Group (www.wepa.eu).

A direct selection option on the reporting platform enables Disclosures to be made in the local language of the company headquarters of the WEPA Group company to which a Disclosure refers.

The Whistle-blower must choose between a Disclosure under the German Supply Chain Due Diligence Act or the Whistle-blower Protection Act. These different scopes of the reporting system are clearly described on the selection button and described using examples.

5.1.1. Disclosures under the German Supply Chain Due Diligence Act

Thus, a Disclosure under the German Supply Chain Due Diligence Act can only be submitted in accordance with the statutory provisions if the Whistle-blower's personal information is disclosed. The Whistle-blower's information is treated in strict confidence in accordance with the prevailing data-protection provisions.

Postal Disclosures may be sent to the address of the WEPA Group's central reporting body – WEPA SE, Compliance Officer, Rönkhauser Straße 26, 59757 Arnsberg, Germany. Whistle-blowers will not receive any feedback in the case of Disclosures submitted anonymously by post.

5.1.2. Disclosures under the Whistle-blower Protection Act

Whistle-blowers making a Disclosure under the HinSchG have a free choice of whether a written notification is submitted anonymously, confidentially or transparently.

If the Disclosure is submitted anonymously, the Whistle-blower will be given a report ID generated by the reporting system and chooses a personal password to access the complaints procedure in question. This guarantees the capability of further anonymous communication between the Whistle-blower and the competent reporting body.

If the Disclosure is made confidentially, the Whistle-blower may provide an email address. In this case, the Whistle-blower is given a report ID and updates by email as soon as there are any status changes or responses in the complaints procedure. The Whistle-blower can view these using their report ID. The external compliance service provider stores the Whistle-blower's details where Disclosures are provided confidentially. The Whistle-blower's details are not shared with the competent reporting body or other third parties within or outside the WEPA Group.

If a Disclosure is submitted as a transparent Disclosure, direct communication between the competent reporting body and the Whistle-blower is possible using the contact details provided. Communication is done exclusively via the reporting system.

The statutory requirements also permit Whistle-blowers to submit a Disclosure by telephone. This Disclosure may be made in the local language of the headquarters of the relevant WEPA Group company to which the Disclosure refers. The Whistle-blower may also choose to distort their voice. A telephone Disclosure is processed further by the reporting system using the allocated report ID.

The use of the reporting system including the telephone Disclosure is free of charge for the Whistle-blower.

Postal Disclosures can be sent to the address of the central reporting body of the WEPA Group – WEPA SE, Compliance Officer, Rönkhauser Straße 26, 59757 Arnsberg, Germany. Whistle-blowers will not receive any feedback in the case of Disclosures submitted anonymously by post.

5.2. Handling of the Disclosures

The Disclosure is recorded in the reporting system and forwarded to the competent reporting body.

The Whistle-blower receives a confirmation receipt via the mailbox based on the selected Disclosure type (anonymous, confidential or transparent).

All actions are taken by the reporting body via the reporting system. All actions are permanently stored in the reporting system in the log file relating to the respective complaints procedure in accordance with statutory provisions and as such are traceable and verifiable.

The competent reporting body sets down the further steps. Any necessary further inquiries are made via the reporting system mailbox.

The permanent communication capability for both sides ensures that queries and information about the status of proceedings can be exchanged.

5.3. Completion of the complaints procedure

Upon completion of the complaints procedure, the Whistle-blower receives a closing message, setting out any measures initiated or implemented as the case may be.

The handling process is ended with the closing notification.

The Whistle-blowers may contact the competent public authorities established to receive the respective Disclosures at any time during and following conclusion of the complaints procedure.